

XX

3749

In re the Estate of

F.O.

917

STAR TALBOT
deed.

Nature of Grant

PROBATE

To whom made

Emily Talbot

Place of Residence

Shanghai, China

" " Death

- do -

Occupation

Date of Will

6th September 1935

" " Death

1st October 1935

" " Grant

13th February 1936

Sworn under

£15,646.2.4.

BC

630

3549

(Notice of Resealing of Grant)

SUPREME COURT OF HONG KONG,

PROBATE REGISTRY,

30th June 1948

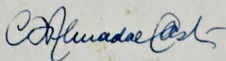
Sir,

I beg to give notice that the undermentioned Grant, which issued under the Seal of your Court was, on the date stated, Resealed in the Probate Registry of the Supreme Court, Victoria, Hong Kong.

Name of Deceased.	Nature and date of Grant	Date of Resealing.
Star Talbot alias Sze Yuen Ming	Certified copy of Probate	
	18 - 1 - 1947	30 - 6 - 1948

I am, Sir,

Your obedient Servant



Acting Registrar.

Registrar,
His Britannic Majesty's Supreme Court for China
at Shanghai, China.

3749

H.B.M. Supreme Court,

Shanghai,

13th February, 1936.

Dear Madam,

re the estate of STAR TALBOT deceased

I enclose herewith Grant of Probate in
respect of the estate of the above named deceased.

Kindly acknowledge receipt in due course.

Yours faithfully,



Chief Clerk.

Mrs. Emily Talbot,

9, Great Western Road,

S H A N G H A I.

C/o P. M. Co. L.

BE IT KNOWN that on the 13th day of February, 1936, the last Will (a copy whereof is hereto annexed) of STAR TALBOT deceased, who died on the 1st day of October, 1935, at SHANGHAI, CHINA, was proved and registered in this Court; and that the administration of all the property of the said deceased in China was granted by this Court to EMILY TALBOT the sole executrix named in the said Will.

AND IT IS HEREBY CERTIFIED that the sum of \$14,403.00 (the equivalent of £870:3:6 at exchange 1/2 $\frac{1}{4}$ d. to the Dollar) being a fee in accordance with the value of the estate and the sum of \$96.75 (the equivalent of £5:16:6 at the same exchange) being interest thereon calculated from the 1st day of January, 1936, have been paid to this Court under H.B.M. Supreme Court Fee Table.

AND IT IS HEREBY FURTHER CERTIFIED that an affidavit has been delivered wherein it is shown that the gross value of the said estate in China (exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially) amounts to \$209,003.62 and that the value of the permissible deductions therefrom amounts to \$3246.45.

SWORN at £15,646:2:4 and that the Testator died on the 1st day of October, 1935.

B. H. Haines
Registrar.

A Schedule of property in China stated to be owned by the deceased is annexed hereto.

I, STAR TALBOT otherwise known as SEE YUEN MING () of No. 9 Great Western Road, Shanghai, China, hereby revoke all Wills and testamentary dispositions heretofore made by me and declare this to be my last will.

1. I appoint my wife to be the sole executrix of this my will.
2. I give devise and bequeath to my said wife for her own use and benefit absolutely the business now carried on by me as a manufacturer of Cholera Medicine including the goodwill stocks book debts and all other assets in connection therewith and all other my property and belongings wheresoever and whatsoever.

IN WITNESS WHEREOF I have set my hand to this my Will this Sixth day of September 1935. sd/. STAR TALBOT
SIGNED by the above named Testator as and for his last Will in the presence of us both present at the same time who in his presence and at his request and in the presence of each other have hereunto subscribed our names as witnesses.
sd/. J. O. ANDERSON - 131 Museum Road, Shanghai, Barrister-at-law. sd/. F. W. ROWLAND - 307 Majestic Apartments - Shanghai - Retired Customs Official.

Schedule of the property of the deceased in respect of which fees have been paid.

PERSONAL PROPERTY

Gross value at date of death

	\$.	cts.
4718 shares of \$10 each of Watson's Mineral Water Co. Ltd. @ \$3.43 per share	16,182.	74
Loan to Watson's Mineral Water Co. Ltd.	70,000.	00
Accrued interest thereon	7,000.	00
500 shares of \$10 each of the Yangtze Hotel Co. Ltd. @ \$10 per share	5,000.	00
Curios, as per valuation	3,287.	00
Goodwill of business "Yao Hwa Company"	80,869.	67
Furniture, fixtures and fitting at 497 Nanking Road	500.	00
Medical Equipment at 497 Nanking Road	300.	00
Stock of the Yao Hwa Co.	4,370.	14
Cash at Tai Wo Hing Banking Co. Ltd.	8,007.	36
Cash at the Bank of Canton Limited - \$849.00, estimated to produce	424.	50
Cash in hand	1,384.	21
Clothing, personal effects &c.	250.	00

Gross Personalty

\$ 197,575. 62

REAL ESTATE

Paoshan B.C. Lot No. 271 - Mow 6.4.2.8,
together with buildings thereon,
as per valuation of Brandt & Rodgers,
Ltd.

\$ 11,428. 00

Gross Personalty	Dollars 197,575.62
Gross Realty	Dollars <u>11,428.00</u>
Gross Estate	Dollars 209,003.62

The Last will
of
Mr. S. Talbot

Deposited by Mr. J. L. Wade

8th Oct 1935.

Decd died on 1st Oct 1935.

ANDERSON &

師

ANGHAI





In His Britannic Majesty's Supreme Court
for China

PROBATE JURISDICTION.

In the goods of STAR TALBOT deceased.

The humble petition of EMILY TALBOT
of SHANGHAI

Sheweth:

1.—That the said STAR TALBOT, late of
9 Great Western Road, Shanghai,, made his last will and testament
dated the sixth day of September, 1935, duly
executed and attested, and thereof appointed your petitioner execut rix

2.—That the said testator died in Shanghai, on the
First day of October, 1935, without revoking or
altering his said will.

3.—The said testat. or left estate and effects, rights and credits within the
jurisdiction of this Court, and your petitioner is desirous to obtain probate of
his said will.

[Your

Your petitioner humbly prays that probate of the said will of the said testat **or**
may be granted to **her**, and that such will may be approved and registered in the
usual manner.

And your petitioner will ever pray, etc.

Emily Tallot

her mark - +

20 day of *January* 19*36*

Noel, Murray & Company

160 CANTON ROAD

瑞
和
洋
行

AUCTIONEERS,
ADJUSTERS,
VALUERS,
LAND, PROPERTY &
GENERAL BROKERS,
COMMISSION AGENTS.

TELEPHONES:-
MANAGER OFFICE 10335
GENERAL OFFICE 12714

SHANGHAI, 29th. October 1935.

Valued Inventory for Purposes of Probate of Porcelain and Jade Ornaments, etc. contained within the premises No. 9 Great Western Road, belonging to the Estate of the Late S. Talbot, Esq., under instructions from Mrs. M. L. Stuart Murray.

1 Large Carved Lacquered Vase	\$ 10.--
1 Pair Bronze Sacrificial Cups	10.--
1 " Bronze Jars with Covers and Blackwood Stands	20.--
1 Bronze Jar with Cover	5.--
1 Gilt Bronze Sacrificial Cup with Blackwood Stand	10.--
1 " " Bell with Blackwood Stand	10.--
1 Bronze Sacrificial Cup with Blackwood Stand	10.--
1 Pair Bronze Incense Burners	20.--
1 Pair Bronze Vases (Phoenix Design)	5.--
1 Gilt Bronze Dish with Cover	5.--
2 Bronze Jars with Covers	5.--
1 Large Bronze Incense Burner with Blackwood Stand	10.--
1 Flambe Vase with Blackwood Stand	2.--
1 Pair Small 5-coloured Porcelain Vases with Blackwood Stands (Tigers)	20.--
2 Peking Glass Snuff Bottles 1 with Blackwood Stand	10.--
1 Blanc de Chine Kwan Yin	3.--
1 Pair Red Ground 5-coloured Porcelain Vases	30.--
1 Pair 5-coloured Porcelain Square Vases	40.--
<u>Carried Forward.</u>	<u>225.--</u>

	<u>Brought Forward.</u>	225.--
1 5-coloured Porcelain Vase		20.--
1 Blue Porcelain Water Well with Blackwood Stand		2.--
1 Pair 5-coloured Porcelain Vases		5.--
1 " Small Jars in Case		10.--
1 Pair 5-coloured Vases		50.--
1 " do.		40.--
2 " do.		80.--
1 Stone Figure		5.--
1 Amber Incense Burner with Cover & Blackwood Stand		20.--
1 Small Brass Incense Burner		3.--
1 Blanc de Chine Kwan Yin		3.--
1 Pair Large 5-coloured Vases		40.--
1 " do.		30.--
1 " Small 5-coloured Water Wells		10.--
1 " do.		10.--
1 " Small 5-coloured Vases		4.--
1 " 5-coloured Bowls		20.--
1 5-coloured Water Well		5.--
1 Pair 5-coloured Vases (Gourd Shape)		50.--
1 " do.		40.--
1 5-coloured Vase		15.--
1 5-coloured Snuff Bottle		1.--
1 Red & White Snuff Bottle		1.--
1 Pair 5-coloured Bowls		20.--
1 " 5-coloured Tea Bowls		2.--
1 " 5-coloured Vases		40.--
1 " do.		30.--
1 3-coloured Porcelain Figure		4.--
1 Pair 5-coloured Porcelain Vases		40.--
1 " Large 5-coloured Porcelain Vases		60.--

Carried Forward.

885.--

<u>Brought Forward.</u>		885.--
6 Small 5-coloured Vases		10.--
2 5-coloured Porcelain Bowls		4.--
2 Yellow Ground 5-coloured Porcelain Bowls		4.--
1 Pair 5-coloured Porcelain Water Wells		5.--
1 Small Sang de Bouef Water Well with Blackwood Stand		1.--
1 Blanc de Chine Pen Holder		2.--
1 Pair 5-coloured Vases		30.--
1 " do.		40.--
1 5-coloured Vase		10.--
1 Small 5-coloured Vase		1.--
1 5-coloured Water Well		2.--
1 Bronze Hand Mirror		2.--
1 Pair 5-coloured Porcelain Vases		20.--
1 " Small 5-coloured Water Wells		10.--
1 " 5-coloured Porcelain Vases		15.--
2 5-coloured Porcelain Bowls		20.--
1 Small 5-coloured Porcelain Water Well with Blackwood Stand		10.--
1 Pair Green Jade Flat Vases with Covers and Blackwood Stands		100.--
1 Gilt Bronze Oblong Incense Burner with Cover		5.--
1 Pair Gilt Bronze Sacrificial Cups		5.--
1 " do. do.		5.--
34 Jade Ornaments		70.--
4 Crystal Seals		4.--
1 Pair Porcelain Water Wells with Blackwood Stands (Fish Design)		1.--
1 Bronze Basin		5.--
1 " Dish with Cover		5.--
4 Gilt Bronze Pots with Blackwood Stands		12.--
4 " " Jars with Covers		24.--

Carried Forward.

1,307.--

<u>Brought Forward.</u>		1,307.--
1 5-coloured Porcelain Water Well		2.--
1 Flambe Square Incense Burner with Blackwood Stand		2.--
1 Pair Large 5-coloured Porcelain Vases		70.--
1 " 5-coloured Porcelain Vases		30.--
1 Square Vase with Blackwood Stand		5.--
17 Small Jade Ornaments		50.--
10 Small Porcelain Ornaments		2.--
1 Black Snuff Bottle		1.--
1 5-coloured Porcelain Vase		5.--
1 Pair do.		30.--
1 5-coloured Porcelain Bottle		15.--
1 Blanc de Chine Figure		3.--
1 Small 5-coloured Bottle		3.--
1 Sang de Bouef Bottle		3.--
1 3-coloured Water Well		2.--
1 Blanc de Chine Bowl		15.--
1 Black Ground 5-coloured Vase		5.--
1 Pair Yellow Ground 5-coloured Vases		20.--
1 Pair Sang de Bouef Bowls		20.--
1 Pair 5-coloured Bowls		20.--
1 5-coloured Porcelain Vase		5.--
2 Small Hand Mirrors		10.--
1 Pair Coral Red Porcelain Vases		4.--
1 " do.		5.--
1 Small Gilt Bronze Joss		5.--
1 " Flambe Water Well with Blackwood Stand		2.--
1 " 5-coloured Square Vase		5.--
1 White Porcelain Square Vase		2.--
1 5-coloured Water Well with Blackwood Stand		5.--
1 Coral Red Porcelain Vase with Blackwood Stand		5.--
1 Pair White Porcelain Pen Holders		5.--
<u>Carried Forward.</u>		1,663.--

<u>Brought Forward.</u>		1,663.--
1 Peking Glass Bottle		2.--
2 Small Bottles		3.--
1 Pair 5-coloured Porcelain Square Vases		30.--
1 3-coloured Porcelain Kwan Yin		3.--
1 Pair Coral Red & Gold Porcelain Ink Pots		2.--
1 Jade Ornament		3.--
2 Sets each 3 Porcelain Buddhas		5.--
1 5-coloured Porcelain Water Well		5.--
1 Red & White Porcelain Snuff Bottle		1.--
1 Pair Coral Red Ground 5-coloured Square Vases with Blackwood Stands		5.--
1 Pair 5-coloured Square Vases		10.--
1 5-coloured Porcelain Pen Holder with Blackwood Stand		10.--
2 Earthen Ware Figures		2.--
1 Set 7 Porcelain Fruits with Dishes		2.--
1 Pair 5-coloured Porcelain Vases		30.--
1 Sang de Bouef Vase with Blackwood Stand		5.--
1 do. Bottle		2.--
1 5-coloured Porcelain Water Well with Blackwood Stand		15.--
3 White Porcelain Ink Pots		1.50
1 Carved Black Stone Dragon & Phenix in Blackwood Case		20.--
2 Small Bronze Mirrors		2.--
1 Ink Stone		1.--
1 Jade Ring		4.--
1 " Ornament		3.--
1 5-coloured Porcelain Vase		5.--
1 Pair Large Yellow Porcelain Jardiniere with Dragon Decoration		10.--
1 Pair Gilt Bronze Unicorns		10.--
1 5-coloured Porcelain Vase with 3 Figures and Blackwood Stand		5.--
1 Pair Large 5-coloured Crackel Porcelain Vases with Blackwood Stand		10.--

Carried Forward:

1,868.50

<u>Brought Forward.</u>		1,869.60
1 Flambe Dish with Stand		4.--
1 Pair Gilt Bronze Bells with Blackwood Stands		15.--
1 Gilt Bronze Incense Burner with Cover and Blackwood Stand		10.--
1 Set 12 5-coloured Porcelain Snuff Bottles in Blackwood Case		10.--
1 Pair 5-coloured Porcelain Vases		40.--
1 " do.		30.--
1 5-coloured Porcelain Kwan Yin with Blackwood Stand		5.--
2 Large Hand Mirrors		5.--
1 Set 3 Porcelain Fruits with Dishes		1.--
1 Pair 5-coloured Porcelain Vases		40.--
1 " do.		30.--
10 Carved Jade Ornaments		15.--
8 Bronze Dishes		30.--
1 White Porcelain Boat with Carvedwood Stand		10.--
1 Pair 5-coloured Porcelain Vases with Blackwood Stands		20.--
1 " do. do.		30.--
1 Set 4 5-coloured Porcelain Plaques		4.--
1 " 4 do.		10.--
18 Small 5-coloured Porcelain Vases, Snuff Bottles, and Tea Cups		20.--
29 Jade Ornaments		58.--
1 Pair 5-coloured Porcelain Vases		70.--
1 " do.		40.--
2 Porcelain Fruits with Dishes		2.--
1 Porcelain Vase with Blackwood Stand		20.--
1 do. do.		20.--
1 Peking Glass Snuff Bottle with Blackwood Stand		1.--
1 5-coloured Porcelain Water Well with Blackwood Stand		3.--
1 Small do. do.		4.--
1 " 5-coloured Porcelain Vases		10.--
<u>Carried Forward.</u>		2,496.60

<u>Brought Forward.</u>		2,426.50
1	Sang de Bouef Flower Bowl	5.--
2	Bronze Mirrors	5.--
1	Bamboo Pen Holder	2.--
1	White Porcelain Teapot	2.--
1	Pair Jade Lions	20.--
1	Peking Glass Snuff Bottle	2.--
1	Amber Vase with Stand	30.--
1	Pair Large Black Ground 3-coloured Porcelain Vases	10.--
1	Large Black Ground 3-coloured Porcelain Vase	4.--
1	5-coloured Porcelain Vase	20.--
1	do.	20.--
1	Pair do.	30.--
1	5-coloured Porcelain Flat Vase	5.--
1	Pair 5-coloured Porcelain Plates	20.--
1	5-coloured Porcelain Vase	10.--
1	Pair Jade Ornaments (Leaf Design)	7.--
1	Jade Dog with Blackwood Stand	2.--
1	" Lion with Blackwood Stand	3.--
1	" Buffalo	2.--
5	" Seals	5.--
2	" Axes (1 broken)	3.--
1	" Mirror	3.--
1	" Ink Box	2.--
3	" Rings	10.--
1	" do.	5.--
1	" Figure	1.--
1	Bronze Mirror	3.--
1	Flambe Vase with Blackwood Stand	2.--
1	Bronze Bell with Blackwood Stand	5.--
1	Pair 5-coloured Porcelain Vases	12.--
1	Small 5-coloured Porcelain Vase and 1 Pink Vase	1.--

Carried Forward.

2,677.50

<u>Brought Forward.</u>		2,677.50
1 Flambe Fern Pot		1.--
1 " Water Well		5.--
1 Small Porcelain Water Well (Fish Design)		1.--
1 White Porcelain Ink Box		1.--
1 Small 3-coloured Porcelain Figure		-.50
1 Bronze Pen Rack and 1 Paper Weight		1.--
1 " Hand Mirror		10.--
1 Jade Ornament		5.--
1 Blue Porcelain Square Vase		1.--
1 Small Blue & White Bottle		1.--
1 Celadon Lion		1.--
1 Small Bronze Phenix		1.--
1 Ing Moh Inlaid Blackwood Plate Glass top Writing Table with Foot Stool		40.--
1 Large Black Ground 5-coloured Vase and 1 Pair Blue Ground 5-coloured Vases		10.--
1 Set 4 5-coloured Porcelain Plaques		10.--
1 " 4 do. do.		10.--
8 Jade Seals		40.--
1 " Group		3.--
1 Small Jade Joss		3.--
10 Jade Rings		20.--
3 " Ornaments		6.--
1 Carved Jade Rockery		7.--
1 " Stone Figure		3.--
1 Carved Jade Incense Burner		8.--
1 " " Water Well		7.--
1 " " Ring		3.--
1 " White Jade Butterfly		1.--
1 " Jade Water Lotus		1.--
1 " " Water Pot		1.--
2 " " Ornaments		1.--
16 Jade Ornaments		<u>32.--</u>

Carried Forward.

2,912.--

<u>Brought Forward.</u>	2,912.--
11 Teakwood Curio Cabinets	90.--
1 Pair Yellow Porcelain Cuspidores	5.--
1 " Blue Porcelain Cuspidores	5.--
1 Red & Gilt Porcelain Vase with Blackwood Stand	10.--
1 Sky Blue Ground 5-coloured Porcelain Vase with Blackwood Stand	2.--
1 3-coloured Porcelain Boat with Carved Blackwood Stand	3.--
1 White Porcelain Temple in Blackwood Case	25.--
1 Bronze Square Incense Burner with Cover and Blackwood Stand	10.--
1 Large Bronze Mirror	5.--
17 Bronze Mirrors	40.--
6 Jade Rings	30.--
6 Jade Ornaments	30.--
2 " Elephants	4.--
1 Flambe Bowl	2.--
1 White Stone Cat	5.--
1 do. Incense Burner	5.--
1 Pair Pink Porcelain Bowls in Case	4.--
21 Chinese Hand Painted Scrolls	<u>100.--</u>
	<u>\$ 3,287.--</u>

E. & O. E.

Shanghai, 29th. October 1935.

NOËL MURRAY & COMPANY

Hyk Martin

MANAGER

商 英
泰
利
有
限
公
司

Memorandum.

BRANDT & RODGERS, LTD.

(INCORPORATED IN HONGKONG)
ARCHITECTS.

LAND AND ESTATE AGENTS.
REAL ESTATE BROKERS.

Managing Dir. William Brandt, M.A.A.

Director A. L. Brandt

391 Kiangse Road.

Shanghai, 24th. October 1935.

Mrs. M. L. Stuart-Murray,
Shanghai.

To

Services rendered in connection with valuation of your
property known as Paoshan British Consular Lot No. 271,
as agreed.....Dollars Fifty only.

\$ 50.00.

E. & O. E.

RECEIVED PAYMENT WITH THANKS,

BRANDT & RODGERS LTD.

Brandt

BRANDT & RODGERS, LTD.

(INCORPORATED IN HONGKONG)

ARCHITECTS,

LAND AND ESTATE AGENTS,

REAL ESTATE BROKERS.

AGENTS

QUEENSLAND INSURANCE CO., LTD.

AN PING FIRE & MARINE INS. CO., LTD.

MIDLAND INVESTMENT CO., LTD.

Managing Director,
Director,William Brandt, M.A.A.
A. L. Brandt

TELEPHONE: 11169

391 KIANGSE ROAD.

Shanghai, 23rd. October 1935.

英商
泰利有限公司Mrs. M. L. Stuart-Murray,
No. 62 Tifeng Road,
Shanghai.

Dear Madam,

In compliance with your request we beg to submit
our valuation of the undermentioned property as follows:-

Land: British Consulate Paoshan Lot No. 271

Area: Mow 6.4.2.8

Registered Owner: Star Talbot

Situation: About 100 yards off the main Road known as
Sui Dien Loo (水電路) West of the Railway
in Paoshan District; about half way between
Kiangwan Race Course and the Shanghai Muni-
cipal Open air Swimming Pool in the Shanghai
Municipal Council's Hongkew Park.

Access: Small mud road suitable for motor vehicle
traffic only when the surface is dry.

Buildings: The land is laid out as a garden, and built
thereon is a four-roomed bungalow, with out-
houses, kitchen & pantry, and in fairly good
repair.

Construction: Brick and timber built, and tile roofed.
On a portion of the land there are also
several other one storeyed brick and timber
buildings constructed for the use of a factory.
They are in a dilapidated and uninhabitable
condition, partially roofless and destroyed.

TO Mrs. M. L. Stuart-Murray

VALUATION.

Land: The real estate market is stagnant; in the district concerned transactions are at a stand-still; there are tentative offerings, but no buyers. In view of this, there is no satisfactory basis on which to reckon the value, and we are prepared only to give it as our opinion that, in the present depression, a fair value of the land is at the rate of \$1,000.- per mow, or, for the area involved, \$6,428.-. This price is only nominal, as, even at this figure, it would be difficult to get a buyer.

Buildings: We consider the value of the Bungalow and Out-houses to be \$4,000.-. The renting possibility, however, is very unfavourable at present. As instructed, we have not included this item in our recapitulation hereunder.
The factory buildings are of value only as old materials, and are worth say \$1,000.-.

RECAPITULATION.

The land is worth	\$6,428.-	
The factory is worth	<u>1,000.-</u>	<u>\$7,428.-</u>

It is therefore our considered opinion that the property as a whole, without including the value of the Bungalow and Out-houses, is worth Local Currency Dollars SEVEN THOUSAND FOUR HUNDRED TWENTY-EIGHT (\$7,428.- L.C.)

Yours faithfully,

BRANDT & RODGERS LTD.

p.p. Brandt

Enclosures:-

1 plan returned herewith
1 D/note.

+
(include bungalow)



In His Britannic Majesty's Supreme Court
at Shanghai.

PROBATE JURISDICTION.

..... the day of 19.....

OATH FOR EXECUTOR.

In the goods of STAR TALBOT deceased.

I, EMILY TALBOT of SHANGHAI

..... make oath and say as follows:

1.—I believe the paper writing hereto
annexed and marked by me* to contain the true and original last will and testament
..... of STAR TALBOT
late of SHANGHAI deceased.

2.—I am the lawful wife and executrix therein named
.....
.....
.....

3.—I will faithfully administer the personal property of the testat **or** by paying h **is**
just debts and the legacies given by h**is** will
..... so far as h **is** personal property shall extend and
the law bind me.

4.—I will exhibit an inventory, and render an account of my executorship whenever lawfully required.

5.—The testator died at Shanghai on the first day of October 1935.

6.—At the time of his death he had his fixed place of abode at Shanghai China within the district of this Court.

7.—The whole of his personal property does not amount in value to the sum of pounds to the best of my knowledge information and belief.

Sworn at Shanghai } Fanny Talbot
day of January 1936 } her mark T

Before me,

E. G. Abbey



* Each testamentary paper is to be marked by the person sworn and the person administering the oath. Where more executors than one are appointed, and all are not sworn, a memorandum should be made in the margin of the oath that power is to be reserved to the other executors or executor or that they have or he has renounced.

— YAO HWA COMPANY —

— TRADING AND PROFIT AND LOSS ACCOUNTS —

— FOR TWELVE MONTHS ENDING 1932, 1933, 1934 AND —

— FOR NINE MONTHS ENDING 30TH SEPTEMBER, 1935. —

— AND —

— BALANCE SHEET —

— AS AT 30TH SEPTEMBER, 1935. —



御立經濟學會會員
會計公會會員

師計會章秉黃
P. C. WONG & Co.
CHARTERED ACCOUNTANTS
650, SZECHUEN ROAD,
2ND FLOOR, ROOM 201-2
SHANGHAI, CHINA.
TELEPHONE: 19341
SENIOR PARTNER: P. C. WONG, M.A. (CANTAB), A.C.A.,
F. R. ECON. S.

上海四川路六百五十號
三樓二〇一至二〇二房間
電話一九三四一號

To the Executrix,
The Estate of the Late Mr. Star Talbot,
9, [illegible] Western Road,
Shanghai.

Dear Madam,

We beg to report that we have examined the attached Balance Sheet of the Yao Hwa Company as at 30th September, 1935, with the Books of the Company.

We are of opinion that the attached Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs according to the information given to us by the Books of the Company.

P. C. Wong & Co.

27th November, 1935.





御立經濟學會會員
橋大學碩士
計師公會會員

師計會章秉黃
P. C. WONG & Co.
CHARTERED ACCOUNTANTS
650, SZECHUEN ROAD,
2ND FLOOR, ROOM 201-2
SHANGHAI, CHINA.
TELEPHONE: 19341
SENIOR PARTNER: P. C. WONG, M.A. (CANTAB), A.C.A.,
F.R. ECON. S.

上海四川路六百五十號
三樓二〇一至二〇二房間
電話一九三四一號

To the Executrix,
The Estate of the Late Mr. Star Talbot,
9, Great Western Road,
Shanghai.

Dear Madam,

We beg to report that we have examined the
attached Balance Sheet of the Yao Hwa Company as at 30th
September, 1935, with the Books of the Company.

We are of opinion that the attached Balance
Sheet is properly drawn up so as to exhibit a true and
correct view of the state of the Company's affairs accord-
ing to the information given to us by the Books of the Com-
pany.

P. C. Wong & Co.

27th November, 1935.



YAO HWA COMPANY

TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDING

31ST DECEMBER, 1935.

YAO HWA COMPANYBALANCE SHEET

AS AT 30TH SEPTEMBER, 1935.

<p> <u>MR. STAR TALBOT CAPITAL ACCOUNT</u> \$87,424.02 <u>GOODWILL</u> \$80,669.67 <u>FURNITURE, FIXTURES AND FITTINGS</u> 500.00 <u>MEDICAL EQUIPMENT</u> 300.00 <u>STOCK, AS AT 30TH SEPTEMBER, 1935, (AT COST)</u> .. 4,370.14 <u>CASH IN HAND</u> 1,384.21 </p>	<p> <u>By Gross Profit, brought down</u> \$87,424.02 </p>
<p> <u>Net Profit for year ending 1935 transferred to Star Talbot Capital Account</u> 51,474.25 <u>\$35,950.47</u> </p>	<p> <u>\$35,950.47</u> </p>

YAO HWA COMPANY

TRADING AND PROFIT AND LOSS ACCOUNTS

FOR THE YEAR ENDING

31ST DECEMBER, 1932.

To Opening Stock, as at 1st January, 1932.	.. ..	\$ 819.58
" Purchases .. ..	.. ..	14,507.27
" Printing of Medical Directions .. ..	.. ..	6,627.95
" Bottles .. ..	.. ..	13,078.57
" Wages .. ..	.. ..	3,360.00
" Food and Maintenance (Factory) .. ..	.. ..	960.00
" Power, Water and Fuel .. ..	.. ..	1,271.14
" Rent of Factory .. ..	.. ..	480.00
" Packing Materials including Boxes, Paper, etc. ..	.. ..	1,611.58
" Transport and Customs Duties .. ..	.. ..	943.95
" Sundries .. ..	.. ..	777.26
" Gross Profit, carried down .. ..	.. ..	59,683.47
		<u>\$104,120.77</u>

To Rent and Water (Office) .. ..	.. ..	\$ 1,804.20
" Rates .. ..	.. ..	234.96
" Postages .. ..	.. ..	7.00
" Salaries .. ..	.. ..	3,744.00
" Food and Maintenance (Staff) .. ..	.. ..	604.88
" Newspapers and Periodicals .. ..	.. ..	11.00
" Lighting .. ..	.. ..	88.59
" Travelling .. ..	.. ..	111.36
" Charitable Subscriptions.. ..	.. ..	181.40
" Printing and Stationery .. ..	.. ..	48.78
" Revenue Stamps .. ..	.. ..	23.50
" Advertising .. ..	.. ..	1,370.37
" Sundry Expenses .. ..	.. ..	279.18
" Net Profit for year ending 1932 transferred to Star Talbot Capital Account .. ..	.. ..	51,174.25
		<u>\$59,683.47</u>

By Sales .. ..	.. ..	\$ 99,858.91
" Closing Stock.. ..	.. ..	4,261.86

By Gross Profit, brought down	\$ 59,683.47
-------------------------------------	-------	--------------

\$59,683.47

YAO HWA COMPANY

TRADING AND PROFIT AND LOSS ACCOUNTS

FOR THE YEAR ENDING

31ST DECEMBER, 1933.

To Opening Stock as at 1st January, 1933.	..	..	\$ 4,261.86
" Purchases .. .. .	..	..	14,299.82
" Printing of Medical Directions..	..	..	4,485.22
" Bottles .. .. .	..	..	8,834.33
" Wages .. .. .	..	..	3,360.00
" Food and Maintenance (Factory)	..	..	960.00
" Power, Water and Fuel .. .. .	..	..	1,295.15
" Rent of Factory .. .. .	..	..	480.00
" Packing Materials, including Boxes, Paper, etc.	..	..	1,335.26
" Transport and Customs Duties ..	..	..	810.53
" Sundries .. .. .	..	..	825.87
" Gross Profit, carried down .. ..	..	..	33,694.79
			<u>\$74,643.23</u>

To Rent and Water (Office) .. ..	..	..	1,653.85
" Rates .. .. .	..	..	234.92
" Postages .. .. .	..	..	9.50
" Salaries .. .. .	..	..	4,171.28
" Food and Maintenance (Office)..	..	..	521.95
" Newspapers and Periodicals .. ..	..	..	15.00
" Lighting .. .. .	..	..	83.72
" Travelling .. .. .	..	..	35.52
" Charitable Subscriptions.. .. .	..	..	312.32
" Printing and Stationery .. .. .	..	..	40.68
" Revenue Stamps .. .. .	..	..	24.00
" Subscriptions to Trade Association	..	..	60.00
" Sundry Expenses .. .. .	..	..	302.47
" Expenses of Soochow Branch .. ..	..	..	552.35
" Advertising .. .. .	..	..	2,024.57
" Net Profit for year ending 1933 transferred to			
Star Talbot Capital Account .. ..	..	..	23,652.66
			<u>\$33,694.79</u>

By Sales .. .. .	..	..	\$ 71,640.87
" Closing Stock as at 31st December, 1933.	\$ 4,367.75		
Less Special Presentation of Medical			
Stock to Charitable Societies			
during year	1,367.39		3,002.36

			<u>\$74,643.23</u>
By Gross Profit, brought down .. ..	..	..	\$33,694.79

\$33,694.79

YAO HWA COMPANY

TRADING AND PROFIT AND LOSS ACCOUNTS

FOR THE YEAR ENDING

31ST DECEMBER, 1934.

To Opening Stock as at 1st January, 1934.	.. ..	\$ 3,002.36
" Purchases .. ..	.. ..	8,629.69
" Printing of Medical Directions.. ..	.. ..	4,207.29
" Bottles .. ..	.. ..	6,192.10
" Wages .. ..	.. ..	3,360.00
" Food and Maintenance (Factory) .. ..	.. ..	960.00
" Power, Water and Fuel .. ..	.. ..	1,262.23
" Rent of Factory .. ..	.. ..	480.00
" Packing Materials, including Boxes, Paper, etc. ..	.. ..	2,172.76
" Transport and Customs Duties .. ..	.. ..	557.49
" Sundries .. ..	.. ..	934.62
" Gross Profit, carried down .. ..	.. ..	<u>26,354.58</u>
		<u>\$58,113.11</u>

By Sales .. ..	.. ..	\$54,090.29
" Closing Stock as at 31st December, 1934. ..	.. ..	<u>4,022.82</u>

To Rent and Water (Office) .. ..	.. ..	1,503.50
" Rates .. ..	.. ..	234.92
" Postages .. ..	.. ..	7.45
" Salaries .. ..	.. ..	3,650.17
" Food and Maintenance (Office) .. ..	.. ..	473.31
" Newspapers and Periodicals .. ..	.. ..	17.70
" Lighting .. ..	.. ..	78.56
" Travelling .. ..	.. ..	87.51
" Charitable Subscriptions .. ..	.. ..	565.00
" Printing and Stationery .. ..	.. ..	15.99
" Telegrams .. ..	.. ..	4.10
" Subscriptions to Trade Association .. ..	.. ..	120.00
" Revenue Stamps .. ..	.. ..	16.00
" Sundry Expenses .. ..	.. ..	960.15
" Advertising .. ..	.. ..	1,361.57
" Net Profit for year ending 1934 transferred to		
Star Talbot Capital Account .. ..	.. ..	<u>17,258.65</u>
		<u>\$26,354.58</u>

By Gross Profit, brought down	<u>\$26,354.58</u>
-------------------------------------	-------	--------------------

\$26,354.58

MR. STAR TALBOT CAPITAL ACCOUNT

FROM 1ST JANUARY, 1932 TO 30TH SEPTEMBER, 1935.

1932.	To Expenses paid on account of Mr. Star Talbot during year	\$ 802.61
"	Cash drawn by Star Talbot during year	88,575.58
"	Balance, as at 31st Dec., 1932, carried down	5,540.38
		<u>\$94,918.57</u>
1933.	To Expenses paid on account of Mr. Star Talbot during year	\$ 2,301.94
"	Special Presentation of Medical Stock to Charitable Societies during year	1,367.39
"	Cash drawn by Star Talbot during year	59,267.00
"	Balance, as at 31st Dec., 1933, carried down	3,383.31
		<u>\$66,319.64</u>
1934.	To Expenses paid on account of Mr. Star Talbot during year	\$ 1,217.66
"	Cash drawn by Mr. Star Talbot during year	44,200.00
"	Balance, as at 31st Dec., 1934, carried down	4,483.74
		<u>\$49,901.40</u>
1935.	To Expenses paid on account of Mr. Star Talbot during year	\$ 837.08
"	Cash drawn by Mr. Star Talbot during year	28,810.00
"	Balance, as on 30th September, 1935 carried to Balance Sheet	87,424.02
		<u>\$117,071.10</u>

1932.	By Manufacturing Expenses paid by Mr. Star Talbot	\$41,940.12
"	Office Rent and Water paid by Mr. Star Talbot	1,804.20
"	Net Profit for year ending 1932 transferred from Profit and Loss Account	51,174.25
		<u>\$94,918.57</u>
1933.	By Balance, brought down	\$ 5,540.38
"	Manufacturing Expenses paid by Mr. Star Talbot	34,872.75
"	Office Rent and Water paid by Mr. Star Talbot	1,653.85
"	Cash advanced by Mr. Star Talbot	600.00
"	Net Profit for year ending 1933 transferred from Profit and Loss Account	23,652.66
		<u>\$66,319.64</u>
1934.	By Balance, brought down	\$ 3,383.31
"	Manufacturing Expenses paid by Mr. Star Talbot	27,755.94
"	Office Rent and Water paid by Mr. Star Talbot	1,503.50
"	Net Profit for year ending 1934 transferred from Profit and Loss Account	17,258.65
		<u>\$49,901.40</u>
1935.	By Balance, brought down	\$ 4,483.74
"	Manufacturing Expenses paid by Mr. Star Talbot	20,061.11
"	Office Rent and Water paid by Mr. Star Talbot	1,202.80
"	Net Profit for nine months ending 30th Sept., 1935, transferred from Profit and Loss Account	9,653.78
"	Goodwill	80,869.67
"	Furniture, Fixtures and Fittings	500.00
"	Medical Equipment.. .. .	300.00
		<u>\$117,071.10</u>

PLATT, WHITE-COOPER & CO.

PLATT & CO.
WHITE-COOPER & CO.

HERBERT LIPSON WARD.
REGINALD FRANCIS CHESTER MASTER.
MONTGOMERY READER HARRIS.
ARTHUR ERNEST SEDDON.
MAURICE BLUMFIELD BROWN.

TELEPHONE: 19570

MBB/MV

TELEGRAPHIC ADDRESS:
"RETSAM, SHANGHAI"
"ATTORNEY, SHANGHAI"

CODES:
BENTLEY'S
BENTLEY'S SECOND.
WESTERN UNION.

83, Peking Road.
Shanghai, February 14, 1936.

Dear Sir,

Re STAR TALBOT Deceased.

We are obliged by your letter of yesterday's
date enclosing Grant herein.

Yours faithfully,

Re White Cooper

The Chief Clerk:

H. B. M. Supreme Court.

TURNER, STURROCK & BROWN
CHARTERED ACCOUNTANTS

J. A. TURNER, C.A.
W. H. STURROCK, C.A.
N. BROWN, C.A.

TELEGRAMS: ACCURACY, SHANGHAI
CODES: A.B.C. 5TH, BENTLEY'S PHRASE
AND BROOMHALL'S RUBBER EDITION.

TELEPHONES: 84140, 84149
P.O. BOX 610

譚
史
龐
會
計
師

9 AVENUE EDOUARD VII

IF TELEPHONING REGARDING THIS MATTER
PLEASE ASK FOR Mr. Turner.

SHANGHAI, December 18, 1935.

Messrs. Platt, White-Cooper & Co.
83 Peking Road,
SHANGHAI.

Dear Sirs,

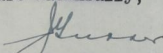
BANK OF CANTON, LTD.
Shanghai Branch.

Estate of Star Talbot, Dec'd.

In reply to your letter of to-day's date, I regret that I am not in a position to estimate what dividend may be expected in the above matter.

According to the information in my possession I should say that creditors should receive a return of 50%.

Yours faithfully,


Special Manager.

JAT/P

上海四川路六百五十號
三樓二〇一至二〇二房間
電話一九三四一號

師計會章秉黃
P. C. WONG & CO.
CHARTERED ACCOUNTANTS
650, SZECHUEN ROAD,
2ND FLOOR, ROOM 201-2
SHANGHAI, CHINA.
TELEPHONE: 19341
SENIOR PARTNER: P. C. WONG, M.A. (CANTAB), A.C.A.,
F. R. ECON. S.

國業
會計師公會會員
劍橋大學碩士
創立經濟學會會員

27th November, 1935.

To the Executrix,
The Estate of the Late Mr. Star Talbot,
9, Great Western Road,
Shanghai.

Dear Madam,

We enclose herewith our Report on the Balance Sheet of the Yao Hwa Company as at 30th September, 1935, together with the four Trading and Profit and Loss Accounts for the twelve months ending 1932, 1933, 1934 and for nine months ending 30th September, 1935 respectively. We also enclose herewith a copy of the Capital Account of the Late Mr. Star Talbot.

From the Balance Sheet you will see that the Goodwill is \$80,869.67, which is calculated on the average of the last $3\frac{1}{2}$ years' Net Profits multiplied by 3. The calculation of Goodwill is as follows:-

1932 Net Profit	\$51,174.25
1933 Net Profit	23,652.66
1934 Net Profit	17,258.65
30th Sept., 1935, Net Profit ..	<u>9,653.78</u>
Total ..	\$101,739.34 X 3 4 $3\frac{1}{2}$
	= \$80,869.67

英國
會計師公會會員
劍橋大學碩士
御立經濟學會會員

師計會章秉黃
P. C. WONG & Co.
CHARTERED ACCOUNTANTS
650, SZECHUEN ROAD,
2ND FLOOR, ROOM 201-2
SHANGHAI, CHINA.

TELEPHONE: 19341
SENIOR PARTNER: P. C. WONG, M.A. (CANTAB), A.C.A.,
F.R. ECON. S.

上海四川路六百五十號
三樓二〇一至二〇二房間
電話一九三四一號

- 2 -

Should you need further information, we shall
be at your service, and assuring you of our best attention.

We beg to remain, dear Madam,

Yours faithfully,

P. C. Wong & Co.



MEMORANDUM.

October 15th, 1935

TRADE MARK



STAR BRAND

From

WATSON'S MINERAL WATER CO.

AERATED WATER MANUFACTURERS,

420 WAYSIDE ROAD,

TELEPHONE 50485-6

SHANGHAI

To _____

Re Estate of Mr S. Talbot (施德之) deceased

1. 4718 shares of Watson's Mineral Water Co. Ltd. with a face value of \$47,180.00 Max.
2. Loan to Watson's Mineral Water Co. Ltd. of \$77,000.00 Max

Watson's Mineral Water Company
Z. K. O. W.
Mineral

上海四川路六百五十號
三樓二〇一至二〇二房間
電話一九三四一號

黃秉章會計師
P. C. WONG & Co.
CHARTERED ACCOUNTANTS
650, SZECHUEN ROAD,
2ND FLOOR, ROOM 201-2
SHANGHAI, CHINA.
TELEPHONE: 19341
SENIOR PARTNER: P. C. WONG, M.A. (CANTAB), A.C.A.,
F. R. ECON. S.

英國
會計師公會會員
劍橋大學碩士
御立經濟學會會員

Strictly private &
confidential

To the Executrix,

The Estate of the late Mr. S. Talbot,

9, Great Western Road, Shanghai.

Dear Madam,

Re Yangtse Hotel, Ltd., and Watsons Mineral
Water Co., Ltd.,

As instructed, we beg to submit herewith
our valuation of the shares of the Yangtse Hotel, Ltd.,
and Watsons Mineral Water Co., Ltd.

The value of the Yangtse Hotel Ltd. shares
is in our opinion approximately Shanghai Dollars Ten
(\$10), which is its nominal value per share. The Hotel
is a newly formed Company, having commenced business
in November, 1933, and although there is no market
value for the Hotel's shares, the calculation of its
value is based entirely on its Balance Sheet as at
31st December, 1934, of which our firm is auditor.

The Assets of the Yangtse Hotel Ltd. are as follows:-

Land and Building-----	\$623,000.00
Furniture, Fixtures & Fittings-----	\$281,000.00
Sundry Debtors-----	\$ 21,000.00
Cash in hand & at Bank-----	\$ 5,000.00
TOTAL-----	\$930,000.00

LESS the following Liabilities:-

Mortgages-----	\$545,000.00
Deposits payable-----	\$ 90,000.00
Sundry Creditors-----	\$ 16,000.00
Net Assets-----	\$279,000.00

The paid-up Share Capital of the Hotel is \$279,400.00

上海四川路六百五十號
三樓二〇一至二〇二房間
電話一九三四一號

師計會章秉黃
P. C. WONG & CO.
CHARTERED ACCOUNTANTS

650, SZECHUEN ROAD,
2ND FLOOR, ROOM 201-2
SHANGHAI, CHINA.

TELEPHONE: 19341
SENIOR PARTNER: P. C. WONG, M.A. (CANTAB), A.C.A.,
F. R. ECON. S.

- 2 -

divided into 27,940 shares of \$10.00 each fully paid up, and therefore the present value of each share is arrived at by dividing the net Assets of the Hotel, i.e. \$279,000.00 by 27,940 shares, which is approximately \$10.00 per share.

The value of the Watsons Mineral Co. shares is in our opinion Shanghai Dollars three and Cents forty-three (\$3.43) per share. The paid-up Capital of each share is \$10.00, and although there is market value, the calculation of its value is entirely based on the Company's Balance Sheet as at 31st December, 1934 of which we beg to say that we are the Company's auditors.

The Assets of the Company are as follows:-

Land and Buildings-----	\$ 67,000.00
Machinery, Plant, Accessories and Factory Permanent Fixtures-----	\$ 110,000.00
Furniture and Fittings-----	\$ 5,000.00
Trucks-----	\$ 5,000.00
Stock-----	\$ 20,000.00
Bottles in Factory and in hands of customer	\$ 100,000.00
Sundry Debtors and accounts receivable-----	\$ 105,000.00
TOTAL-----	\$ 412,000.00

Less the following liabilities of the Company:-

Mortgage Loan-----	\$125,000.00
Bank Overdrafts-----	\$ 44,000.00
Unsecured Loan-----	\$ 77,000.00
Deposits payable-----	\$ 44,000.00
Sundry Creditors-----	\$ 19,000.00
	\$ 309,000.00
Net ASSETS-----	\$ 103,000.00

The Share Capital of the Watsons Mineral Co., Ltd. is \$300,000.00 divided into 30,000 shares of \$10.00 each fully paid up; and therefore the present value of each

英 國
會計師公會會員
劍橋大學碩士
御立經濟學會會員

上海四川路六百五十號
三樓二〇一至二〇二房間
電話一九三四一號

師計會章秉黃
P. C. WONG & CO.
CHARTERED ACCOUNTANTS
650, SZECHUEN ROAD,
2ND FLOOR, ROOM 201-2
SHANGHAI, CHINA.

TELEPHONE: 19341
SENIOR PARTNER: P. C. WONG, M.A. (CANTAB), A.C.A.,
F. R. ECON. S.

- 3 -

share is arrived at by dividing the net Assets of the
Company, i.e. \$103,000.00 by 30,000 shares, which is
approximately \$3.43 per share.

If you need more information regarding the
two above Companies, we shall be at your service and
assuring you of our best of attention,

We beg to remain, dear Madam,

Yours faithfully,

P. C. Wong & Co.
.....
Chartered Accountants.

20th December, 1935.

Shanghai.



國英
會計師公會會員
劍橋大學碩士
御立經濟學會會員

司 公 銀 興 和 泰
TAI WO HING BANKING CO., LTD.
67 NINGPO ROAD.
SHANGHAI.
PHONE NO. 19374.

21st October, 1935.

RE ESTATE OF MR. S. TALBOT (施德之) DECEASED.

30/9/35. Balance on our books, Tai Wo Hing Banking Co., Ltd., for
credit of the above gentleman's estate:-

\$8,007.36 Max. (as per account No.0001 Pass Book No. 2)

司 公 銀 興 和 泰
TAI WO HING BANKING CO., LTD.

W. S. S. S. S.
Manager

In His Britannic Majesty's Supreme Court for China at Shanghai.

BE IT KNOWN that on the 12th day of February 1936

, the last Will

(a copy whereof is hereto annexed) of

STAR TALBOT

deceased, who died on the 1st day of October 1936

, at

Shanghai, China

was proved and registered in this Court; and that the administration of all the property of the said deceased in China was granted by this Court to

Emily Talbot, the sole executrix,

named in the said

And it is hereby certified that the sum of Dollars \$14403.00

, being the equivalent of £870. 3. 6. at exchange 1/2 1/2
being the equivalent of £870. 3. 6. at exchange 1/2 1/2
to the Dollar have been paid to this Court under H.B.M. Supreme
Court Fee Table.

Gross value of Estate, Taels \$209,003.62
less in the deduction
Net value thereof, Taels 3,246.45

Sworn at £ 15646. 2. 4
and that the Testator died
on the 1st day of Oct. 1936

Registrar.

Emily Talbot } +
her mark

I, STAR TALBOT otherwise known as SZE YUEN MING () of
No. 9 Great Western Road, Shanghai, China, hereby revoke all Wills
and testamentary dispositions heretofore made by me and declare
this to be my last will.

1. I appoint my wife to be the sole executrix of this my will.
2. I give devise and bequeath to my said wife for her own use and
benefit absolutely the business now carried on by me as a
manufacturer of Cholera Medicine including the goodwill stocks
book debts and all other assets in connection therewith and all
other my property and belongings wheresoever and whatsoever.

IN WITNESS WHEREOF I have set my hand to this my Will this
Sixth day of September 1935.

SIGNED by the above-named Testator
as and for his last Will in the
presence of us both present at the
same time who in his presence and
at his request and in the presence
of each other have hereunto subscribed
our names as witnesses.

Star Talbot,

J. O. Hudson
131 Museum Road, Shanghai
Barrister-at-law

F. W. Rowland,
307 Majestic Apartments,
Shanghai
Retired Customs Official.



In His Britannic Majesty's ^{SUPREME} ~~Consular~~ Court

at SHANGHAI

PROBATE JURISDICTION.

SHANGHAI WEDNESDAY the 22nd day of JANUARY 1936

CITATION FOR PROBATE.

In the goods of STAR TALBOT deceased.

In virtue of an order of His Majesty's said Court, bearing date this day, I do hereby monish and cite all and all manner of persons to appear in the said Court in ten days from the date hereof, and show cause, if any they have, why the last will and testament of STAR TALBOT deceased, should not be proved, approved, and registered, and letters executorial thereof granted to EMILY TALBOT, His executrix, named therein, as, in default thereof, the Court will proceed to grant the same accordingly.



Britannia

Registrar.

IN HIS BRITANNIC MAJESTY'S SUPREME COURT FOR
CHINA AT SHANGHAI.

19

In the matter of **STAR TALBOT**

; deceased.

Here say:—
"Probate is" or
"Letters of Ad-
ministration are"

Account of particulars of all the estate of the above named deceased in respect
of which **Probate is**

to be granted, and of the estimated value of such particulars

PERSONAL PROPERTY.

Gross value at date of death.

Tls.	cts.	\$	cts.
4718 Shares of \$10 each of Watson's Mineral Water Co., Ltd. @ \$3.43 per share			16,182.74
Loan to Watson's Mineral Water Co., Ltd.			70,000.00
Accrued interest thereon			7,000.00
500 Shares of \$10 each of the Yangtze Hotel Co. Ltd. @ \$10 per share			5,000.00
Curios, as per valuation			3,287.00
Goodwill of business "Yao Hwa Company"			80,869.67
Furniture, fixtures and fittings at 497 Nanking Road			500.00
Medical Equipment at			300.00
Stock of the Yao Hwa Co.			4,370.14
Cash At Tai Wo Hing Banking Co., Ltd.			8,007.36
Cash at the Bank of Canton Ltd. - \$849.00, estimated to produce			424.50
Cash in hand			1,384.21
Clothing, personal effects &c.			250.00

Turn over & carry ford.

\$ 197,575.62

The following is a list of some of the principal items which should be included in these particulars:
Shares or Debentures of any Company having a Transfer Register in Shanghai. Dividends and Interest
declared and accrued due to date of application. Cash in House or on Person. Cash at Bank: 1, Current
account. 2, Deposit account. 3, Savings Bank. Money on Mortgage, Debts due to deceased. Household
Goods. Policies of Insurance. Goodwill of Business, Share of Partnership, Assets, Rents, Interest under
Settlements, etc.

Tls. cts. \$ cts.

Brought forward

197,575.62

Gross Personality

197,575.62

REAL ESTATE.

Tls. cts. \$ cts.

Paoshan B.C. Lot No. 271 - Mow 6.4.2.8,
together with buildings thereon, as per
valuation of Brandt & Rodgers, Ltd.

11,428.00

Gross Personality

209,003.62

,, Realty

Add \$ at

Gross Estate ~~xxxx~~ 209,003.62

Less Debts ~~xxxx~~ 3,246.45

Nett Estate for Duty ~~xxxx~~ 205,757.17

~~xxxx~~ \$205,757.17 @ 1/6¹/₂ = £ 15646 2^s.

4^d.

LIST OF DEBTS DUE TO PERSONS RESIDENT IN CHINA.

Name of Creditor.	Description of Debt.	Tls.	cts.	\$	cts.
Dr. Kessler	Medical Fee			673.00	
Mercantile Printing Co.	Printing			1,200.00	
Servants	Wages			248.00	
Gasoline account				250.00	
Chinese Licences for cars				140.00	
Yuen Tah (Compradore)	Groceries			96.30	
Shanghai Gas Co., Ltd.				55.77	
Shanghai Waterworks Co., Ltd.				21.88	
Shanghai Power Co.				48.16	
Shanghai Telephone Co.				13.34	
Coal Account				15.00	
Dr. Zee Brothers (Dentists)				50.00	
Watchman and Washerman				35.00	

(Dao Mei Suk - Claim for £80,000 (loan) & \$50,000
(value of jewellery). Liability
impossible to estimate).

Total debts

\$ 2,846.45 ✓

FUNERAL EXPENSES

400.00 ✓

(Reasonable funeral expenses
only to be included)

Add \$ @

Total debts & funeral expenses

\$ 3,246.45 ✓

Name of Applicant **EMILY TALBOT,**

Address **9 Great Western Road, Shanghai,**

I **EMILY TALBOT**
of **9 Great Western Road, Shanghai, China,**
make oath and say that I am the person applying to this Court for

Probate of the Will
STAR TALBOT

of the above-named

deceased, that the foregoing particulars are a true account of the particulars and value, as at the date of the deceased's death, of all the property of the deceased in China, and I make this affidavit having regard to the provisions of Articles 6 and 8 of the Foreign Jurisdiction (Probates) Order in Council, 1908, which are printed below.

Sworn at Shanghai, the

day of *January*

19 *36*. Before me,

E. G. Abbey

Emily Talbot +
her mark

THE FOREIGN JURISDICTION (PROBATES) ORDER IN COUNCIL, 1908.

6. The following property shall be deemed to be part of the estate, and shall be included in the affidavit accompanying the application for probate in letters of administration in respect of the estate of every person dying after the commencement of this Order:—

- (a) Any property taken as a *donatio mortis causa* made by the deceased person, or taken under a disposition, made by such deceased person purporting to operate as an immediate gift *inter vivos* whether by way of transfer delivery declaration of trust or otherwise, which shall not have been *bond fide* made twelve months before the death of the deceased person, or taken under any gift, whenever made, of which property *bond fide* possession and enjoyment shall not have been assumed by the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him by contract or otherwise.
- (b) Any property which the deceased person having been absolutely entitled thereto has caused to be transferred to or vested in himself and any other person or persons jointly, including therein any purchase or investment effected by such deceased person either by himself alone or in concert or by arrangement with any other person so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to such other person.
- (c) Any property passing under any past or future settlement made by the deceased person by deed or any other instrument not taking effect as a will, whereby an interest in such property or the proceeds of sale thereof for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right by the exercise of any power to restore to himself, or to reclaim the absolute interest in such property, or the proceeds of sale thereof, and the term, "settlement" in this paragraph shall include any trust, whether expressed in writing or otherwise, and if contained in a deed or other instrument effecting the settlement, whether such deed or other instrument was made for valuable consideration or not as between the settlor and any other person.
- (d) Money received under a policy of assurance effected by the deceased person on his life, where the policy was wholly kept up by him for the benefit of a donee, whether nominee or assignee, or a part of such money in proportion to the premiums paid by him, where the policy was partially kept up by him for such benefit.

8. In arriving at the value of the estate, an allowance shall be made for debts and incumbrances due to persons resident within the limits of the principal Order and for reasonable funeral expenses, but an allowance shall not be made:—

- (a) For debts incurred by the deceased or incumbrances created by a disposition made by the deceased, unless such debts or incumbrances were incurred or created *bond fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit and take effect out of his interest; nor
- (b) For any debt in respect whereof there is a right to reimbursement from any other estate or person unless such reimbursement cannot be obtained; nor
- (c) More than once for the same debt or incumbrance charged upon different portions of the estate.

P. M. S.
 C. M. S. 22/1/26.

STAR TALBOT dead.

Pelition.	2.	0.	0.	✓	2 1/2 = \$	33. 25 ✓
Oath		10.	0.	✓	—	8. 50 ✓
Ptts		10.	0.	✓	—	8. 50 ✓
Ry wife		5.	0.	✓	—	4. 25 ✓
Supon house						
3 for 2 st.		6.	0.	✓	—	5. 00 ✓
		3.	11.	0.	✓	59. 50 ✓
Cal Val.	870.	3.	6.	✓	—	14403. 00 ✓
Sut.		5.	16.	6.	✓	96. 75 ✓
		8.	1.	0.	✓	133. 55 ✓
	881.	15.	6.			14595. 75
	879.	11.	0.			14,595. 25

Demand sent
 P. M. S.
 31/1/26.

Chas. M. S.
 31/1/26.

\$205,757.17 \checkmark 2/6 $\frac{1}{2}$

50000 = 3802.1. 8.

150000 = 11406.5 .0

5000 = 380.4. 2

700 = 53.4. 7

50 = 3.16. 0.50

7 = 10.7. 25

.10 = 1.82

.7 = 1.25

\therefore 15646.2.4.35

\therefore 7% AdVal

= 7 x 205757.17

= 14403.00.19

= \$14403.00 \checkmark 2/12 $\frac{1}{2}$

10000 = 604.3.4 \checkmark

4000 = 241.13.4 \checkmark

400 = 24.3.4 \checkmark

3 = 3.2.50 \checkmark

18703.7.50

AdVal. 18703.6 \checkmark

Interest from
1st Jan 1936

Dated 1st Jan.

Oct. 16 1935

say 35 days

\therefore 7 x 14403.00 x $\frac{35}{365}$ \checkmark 73

= 14403.00

49

129627.00

576120.0

53) 7057.47.00 (133.1

53

175

159

167

159

8.4

\therefore Sub. \$133.25 \checkmark 2/12 $\frac{1}{2}$

100 = 6.0.10

30 = 1.16.3

3 = 3.2.50

.20 = 2.90

.5 = 22

78.1.0.13

Sub. 78.1.0

In 896.75

90 = 58.9

6 = 7.3

.70 = 10.15

.05 = 73

\$5.16.10.88

Sub. 5.16.6